Illinois Department of Revenue

Form W-2 and W-2C Electronic Filing Specifications
EFW2 and EFW2C Format
2012 Forms W-2 and W-2C filed in 2013

Revised October 2012
Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62702

2012 Form W-2 Electronic Filing Information for Illinois

Requirements
The Electronic W-2 transmittal is a program that requires payroll providers and employers with 250 or more employees (large employers) to transmit W-2 and W-2C returns using the Social Security Administration's EFW2 and EFW2C format. Payroll providers who file payroll returns and complete W-2s for employers of any size and any employer that has 250 or more employees are required to participate, as stated in 86 IL Adm. Code Section 100.7300(b)(2).

Employers who do not meet the above requirements but wish to electronically file W-2s with IDOR are encouraged to electronically transmit their files. Visit our web site at http://tax.illinois.gov/ElectronicServices/ElectronicW2.htm for more information.

Due Date
The due date for submitting W-2s electronically is **March 31, 2013**. If you have received an extension of time to file the W-2s electronically with the IRS, you may forward that information along with a letter of explanation to IDOR for consideration.

Specifications
Payroll providers and large employers are required to file all electronic W-2 and W-2C information for their clients with the Illinois Department of Revenue in a format consistent with the electronic filing specifications outlined by the Social Security Administration. Additional specifications for state record layouts are included in this guide. Transmitters are required to use the format listed in this guide for RS, RCS, RV, and RCV records. For all other record specifications other than those listed in this guide, refer to the Social Security Administration Publications 42-007 and 42-014, Specifications for Filing Forms W2 Electronically (EFW2), and Specifications for Filing Forms W-2C Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/pub.htm.

Illinois Required Format – Form W-2		
Header record	Header	Optional
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Optional
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Optional
Code RV	State Total Record	Required
Code RF	Final Record	Required

Illinois Required Format – Form W-2C		
Header record	Header	Optional
Code RCA	Submitter Record	Required
Code RCE	Employer Record	Required
Code RCW	Employee Wage Record	Required
Code RCO	Employee Wage Record	Optional
Code RCS	State Record	Required
Code RCT	Total Record	Required
Code RCU	Total Record	Optional
Code RCV	State Total Record	Required
Code RCF	Final Record	Required

Line Feeds and Carriage Returns are required in the files so that each record is contained on a single line.

Transmitters are **required** to view their Acknowledgement and use it to verify the acceptance of the W-2s and W-2Cs. Rejected files must be corrected and resent until the Acknowledgement indicates all W-2s or W-2Cs are accepted. IDOR will not mail or email an acknowledgement of receipt to the transmitter. If no acknowledgement is present after 24 hours from transmission time, please contact us for assistance at (866) 440-8680.

Data Type
The acceptable character set is the American Standard Code for Information Interchange (ASCII) only.

File Size
IDOR is recommending that each file contain no more than 75,000 W-2 forms. Multiple employers' W-2s can be contained within the file. If multiple file transmissions are required each file must be complete and properly structured and break at an employer, i.e., each file must contain required records, and employer or employee records cannot span files.

Logon ID (ETIN) and Passwords for Communications
Registration is required to register a Logon ID (ETIN) and receive test and production passwords. If a transmitter registered in the past and has an ETIN/Logon ID and password combination, those credentials are valid year to year. An IRS-assigned ETIN may be used for Logon ID. If no IRS ETIN is available, an Illinois-only Logon ID will be assigned upon completion of the online registration. Transmitters will be assigned test and production passwords. The Logon ID and password combination will allow the transmitter to send transmissions and retrieve acknowledgments. **Note:** If you already have an existing Logon ID and passwords for Illinois for other programs (excluding TaxNet), you may use those for the W-2 program as well.

Transmitting your W-2s

Illinois now offers two different options for transmitting your W-2s, the Electronic Transmittal Upload or the HttpsPost Utility Program.

The **Electronic Transmittal Upload** allows users to log in using the ETIN (Logon ID) and password obtained through the Transmitter Registration, browse for the W-2 file, and upload it using a web upload page. This method does not require a software download and is the easiest method available.

The **HttpsPost Utility Program** transfers files to and from the Illinois Department of Revenue's (IDOR) Gateway server via the Internet using Secure Socket Layer (SSL) technology. The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, and XP. It has not yet been thoroughly tested for use with Windows Vista. However, no problems have been reported with Vista users. Please contact us for assistance if using Windows 7. The utility supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing.

Installation consists in copying the executable file, HttpsPost.exe, to an empty directory or folder. For convenience in launching the application in its GUI mode, place shortcuts to the executable on the desktop or in the START menu. Simply launching the executable without command line arguments starts the application in its GUI mode.

You can download a free copy of this utility program by visiting tax.illinois.gov and navigating to the Electronic W-2 Program web page. Complete instructions for how to operate the utility program will be provided with the downloaded file. You may also use your own program for transmitting Electronic W-2/W-2C files if you choose.

File Testing
IDOR will begin accepting test transmissions of W-2 data on November 1, 2012.

When online registration was completed, a Logon ID (ETIN), test password, and production password was provided to you. The test password is used to transmit test files to IDOR. Any information transmitted using the test password will be treated as test data and will not be considered "live" data. We strongly encourage each transmitter to upload test files and check their acknowledgements until the test file is accepted. This will ensure proper formatting of the file and will reduce errors when transmitting production files. Once you receive an accepted acknowledgement, you may then upload live production files using the production password. Please be sure to use the correct password (test or production) for the file type you are transmitting.

Start Filing Date
IDOR will begin accepting electronic transmissions of 2012 W-2 data on January 1, 2013. Prior year W-2 files can be transmitted at any time.

Acknowledgements

If you choose to use the HttpsPost Utility Gateway to transmit, during the file transfer, an Acknowledgement1 (ack1) will be generated informing you that the file transfer has taken place. . If you choose to use the Web Upload to transmit, you will receive a confirmation screen verifying your file transfer was successful. Please note that an Acknowledgement (ack1) or a verification of the file transfer does not necessarily mean the file was accepted by IDOR

Acknowledgement retrieval is critical to ensure your file was accepted by IDOR. We will **not** notify you by letter or by phone that the file was rejected. There are two different methods available for retrieving your EFW2 and EFW2C Acknowledgements. You may either log back into the gateway utility program and retrieve a Detailed Acknowledgement2 file, or you may choose to log into a user-friendly web application that provides an overview as to whether your file was accepted or rejected and provide the specific errors for any rejected files.

To view your EFW2 or EFW2C ack2 file using our user-friendly web application, select the W-2 Transmission Acknowledgement link on the Electronic W-2 web page. You will log into the ack2 program using your ETIN and password you used to transmit the files. A list of all W-2 files received by IDOR will be presented. Files will be identified as Accepted or Rejected, and any Rejected files may be selected to view specific errors with the file. All errors must be corrected and the entire file must be resubmitted.

To retrieve a Detailed Acknowledgement 2 (Ack2) file, you must return to the file upload program to download the Detailed Acknowledgement file (ack2) that will tell you whether the W-2 file was accepted or rejected. The Header Record as displayed in the Detailed Acknowledgement file (ack2) will provide an "A" for Accepted or an "R" for Rejected. If you choose to omit the Header Record in your transmission, we will not provide back to you a Header Record in your ack2 file. You will be required to review the entire ack2 file line-by-line to see if there were any rejection errors present in your transmission. The Detailed Acknowledgement file will indicate which records are in error, the data element in error, and an error code number and message which is associated with a specific error condition. It is the submitter's responsibility to download the ack2, interpret the ack2 file content, correct the data and resubmit the entire file with the Resub Indicator in the RA/RCA-Submitter Record set to 1 when errors are indicated. W-2s are not considered filed until all the records in the file are acknowledged as accepted in ack2.

Please note that EFW2 and EFW2C ack2 files may only be available until the end of the calendar year for which they are filed. For example, acknowledgement files for W-2s transmitted in March 2012 may be available for retrieval until December 31, 2012. Transmitters are encouraged to retrieve and save their acknowledgements at the time of file transmission.

If no acknowledgement is present after 24 hours from transmission time, please contact us for assistance at (866) 440-8680.

Error Codes
A list of all error codes is provided on the EFW2 Program's web site.

Rejection Resolution Procedure
IDOR will send approval or rejection through the acknowledgement2 file process. If any part of the file does not meet specific criteria required for a complete and correct file, the entire file will be rejected and an error code (or codes) will be sent in the ack2 file and displayed in the ack2 web application. Once the corrections are made, the entire file must be resubmitted.

Magnetic Media
Illinois no longer accepts W-2 information submitted on magnetic media. CD-ROMs, DVD-ROMs, tapes, and diskettes are not acceptable forms of transmission and will not be processed.

Contact Information
For questions concerning the Electronic W-2 Program:
Joan Hartley   Joan.Hartley@illinois.gov   (866) 440-8680
Marvin Kirk   Marvin.Kirk@illinois.gov   (866) 440-8680

For technical questions concerning file and record layout information:
Electronic Commerce Division   (866) 440-8680
Bryan Brooksbank   Bryan.brooksbank@illinois.gov   (217) 785-4029

For general tax questions:
Taxpayer Assistance Division   1 800-732-8866
          (217) 782-3336
Business Hotline   (217) 524-4772